Receipt					Applicable to these Units			
Code	High Level Classification	Detail Classification	Township	County	City/Town	Library	Special District	Enterprise
R101	Taxes and Intergovernmental	General Property Taxes	Y	Y	Y	Y	Υ	Y
R102	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Certified Shares	Y	Y	Y	Y	Y	Y
R103	Taxes and Intergovernmental	County Economic Development Income Tax (CEDIT)	Ý	Ý	Ϋ́	Ϋ́	Ϋ́	Ϋ́
R104	Taxes and Intergovernmental	County Option Income Tax (COIT)	Ϋ́	Ϋ́	Ϋ́	Ϋ́	Ϋ́	Ϋ́
R105	Taxes and Intergovernmental	Local Option Income Tax (LOIT) for Levy Freeze	Ý	Ϋ́	Ϋ́	Ý	Y	Ϋ́
R106	Taxes and Intergovernmental	Food and Beverage Tax	•	Ý	Ý	•	•	•
R107	Taxes and Intergovernmental	Innkeepers Tax		Ϋ́	Ý			
R108	Taxes and Intergovernmental	Other Taxes	Υ	Ϋ́	Ý	Υ	Υ	Υ
R109	Taxes and Intergovernmental	ABC Excise Tax Distribution	•	Ý	Ý	•	•	•
R110	Taxes and Intergovernmental	Casino/Riverboat Distribution	Υ	Ϋ́	Ý	Υ	Υ	Υ
R111	Taxes and Intergovernmental	Cigarette Tax Distribution	Ý	Ϋ́	Ϋ́	Ϋ́	Ϋ́	Ϋ́
R112	Taxes and Intergovernmental	Financial Institution Tax distribution	Ý	Ϋ́	Ϋ́	Ϋ́	Ϋ́	Ϋ́
R113	Taxes and Intergovernmental	Local Road and Street Distribution	'	Ϋ́	Ϋ́		'	•
R114	Taxes and Intergovernmental	Vehicle/Aircraft Excise Tax Distribution	Υ	Ϋ́	Ϋ́	Υ	Υ	
R115	Taxes and Intergovernmental	Major Moves Distribution		Ϋ́	Ϋ́	'	'	
R116	Taxes and Intergovernmental	Motor Vehicle Highway Distribution		Ϋ́	Ϋ́			
R119	Taxes and Intergovernmental	State, Federal, and Local Payments in Lieu of Taxes	Υ	Ϋ́	Ϋ́	Υ	Υ	Υ
		County Funds for Soil/Water Operations	ī	1	ī	ī	Y	Ĭ
R121	Taxes and Intergovernmental	State Funds for Soil/Water Operations					Ϋ́Υ	
R122	Taxes and Intergovernmental		V	V	V	V		V
R123	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	Y Y	Y	Y Y	Y	Y	Y
R124	Taxes and Intergovernmental	Local Option Income Tax (LOIT) for Public Safety		Y		Y	Y	Y
R125	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Additional Distributions	Y	Y	Y	Y	Y	Y
R126	Taxes and Intergovernmental	County Option Income Tax (COIT) Additional Distributions	Y	Y	Y	Y	Y	Y
R127	Taxes and Intergovernmental	County Economic Development Income Tax (CEDIT) Additional Distributions	Y	Y	Y	Y	Y	Y
R128	Taxes and Intergovernmental	Inheritance Tax	Y	Y	Y	Y	Y	Y
R129	Taxes and Intergovernmental	Federal and State Grants and Distributions - Highways and Streets	Y	Y	Y	Y	Y	Y
R130	Taxes and Intergovernmental	Federal and State Grants and Distributions - Culture and Recreation	Y	Υ	Y	Y	Y	Υ
R131	Taxes and Intergovernmental	Federal and State Grants and Distributions - Economic Development	Y	Υ	Y	Υ	Y	Υ
R132	Taxes and Intergovernmental	Federal and State Grants and Distributions - Health and Welfare	Y	Υ	Υ	Υ	Υ	Υ
R133	Taxes and Intergovernmental	Federal and State Grants and Distributions - Public Safety	Y	Υ	Y	Υ	Y	Υ
R134	Taxes and Intergovernmental	Federal and State Grants and Distributions - Other	Y	Υ	Υ	Υ	Υ	Υ
R135	Taxes and Intergovernmental	Commercial Vehicle Excise Tax Distribution (CVET)	Y	Υ	Υ	Υ	Υ	Υ
R136	Taxes and Intergovernmental	ABC Gallonage Tax Distribution		Υ	Υ			
R137	Taxes and Intergovernmental	Wheel Tax/Surtax Distribution		Y	Υ			
R138	Taxes and Intergovernmental	Local Income Tax (LIT) Certified Shares		Υ	Υ	Υ	Υ	
R139	Taxes and Intergovernmental	Local Income Tax (LIT) for Public Safety		Υ	Υ		Υ	
R140	Taxes and Intergovernmental	Local Income Tax (LIT) for Economic Development		Υ	Υ		Υ	
R141	Taxes and Intergovernmental	Local Income Tax (LIT) for Special Purposes		Υ	Υ	Υ	Υ	
R201	Licenses and Permits	Electrical and Plumbing Licenses and Permits		Υ	Υ			
R202	Licenses and Permits	Food and Amusement Licenses and Permits		Υ	Υ			
R203	Licenses and Permits	Planning, Zoning, and Building Permits and Fees		Υ	Υ			
R204	Licenses and Permits	Watercraft Licenses and Permits		Υ	Υ			
R205	Licenses and Permits	Gun Permits		Υ	Υ			
R206	Licenses and Permits	Sign Permits		Υ	Υ			
R207	Licenses and Permits	Street and Curb Cuts Permits		Υ	Υ			
R208	Licenses and Permits	Dog Licenses	Υ	Υ	Υ			
R209	Licenses and Permits	Other Licenses and Permits	Υ	Υ	Υ	Υ	Υ	
R210	Licenses and Permits	Cable TV Licenses		Υ	Υ			
R211	Licenses and Permits	County Health Department Licenses and Permits		Υ				
R401	Charges for Services	County Auditor Services		Υ				
R402	Charges for Services	County Recorder Services		Υ				
R403	Charges for Services	County Sheriff Services		Υ				
R404	Charges for Services	County Treasurer Services		Υ				
R405	Charges for Services	Health Department Services		Υ				

R406	Charges for Services	Street Maintenance and Other Transportation Fees		Υ	Υ			
R407	Charges for Services	911 Telephone Service		Υ	Υ			
R408	Charges for Services	Emergency Medical Services Fees	Υ	Υ	Υ		Υ	Υ
R409	Charges for Services	Document and Copy Fees	Υ	Υ	Υ	Υ	Υ	Υ
R410	Charges for Services	Fire Protection Contracts and Service Fees	Υ		Υ		Υ	Υ
R411	Charges for Services	Park and Recreation Receipts	Υ	Υ	Υ		Υ	Υ
R412	Charges for Services	Parking Receipts	Υ	Υ	Υ	Υ	Υ	Υ
R413	Charges for Services	Rental of Property	Υ	Υ	Υ	Υ	Υ	Υ
R414	Charges for Services	Federal, State, and Local Reimbursement for Services	Υ	Υ	Υ	Υ	Υ	Υ
R415	Charges for Services	Statewide Library (PLAC) Card Receipts				Υ		
R416	Charges for Services	Garbage/Trash/Recycling/Landfill Fees and Charges		Υ	Υ		Υ	Υ
R417	Charges for Services	Airport Receipts		Υ	Υ		Υ	Υ
R418	Charges for Services	Cemetery Receipts	Υ	Υ	Υ		Υ	Υ
R419	Charges for Services	Storm Water Fees			Υ		Υ	Υ
R420	Charges for Services	Sewage Fees		Υ	Υ		Υ	Υ
R421	Charges for Services	Metered or Measured Sales and Services					Υ	Υ
R422	Charges for Services	Unmetered Sales and Services					Υ	Υ
R423	Charges for Services	Other Charges for Services, Sales, and Fees	Υ	Υ	Υ	Υ	Υ	Υ
R424	Charges for Services	County Surveyor Services		Υ				
R425	Charges for Services	Police Protection Contracts and Service Fees		Υ	Υ			
R502	Fines, Forfeitures, and Fees	Court Costs and Fees	Υ	Υ	Υ			
R503	Fines, Forfeitures, and Fees	Other Fines and Forfeitures	Υ	Υ	Υ	Υ	Υ	Υ
R505	Fines, Forfeitures, and Fees	Other Court and Clerk Receipts	Υ	Υ	Υ			
R801	Utility Penalties	Utility Penalties					Υ	Υ
R901	Other Receipts	Sale of Investments	Υ	Υ	Υ	Υ	Υ	Υ
R902	Other Receipts	Earnings on Investments and Deposits	Υ	Υ	Υ	Υ	Υ	Υ
R903	Other Receipts	Proceeds from Tax Anticipation Warrants	Υ	Υ	Υ	Υ	Υ	Υ
R904	Other Receipts	Proceeds from Borrowing other than Tax Anticipation Warrants	Υ	Υ	Υ	Υ	Υ	Υ
R905	Other Receipts	Sale of Capital Assets	Υ	Υ	Υ	Υ	Υ	Υ
R906	Other Receipts	Refunds and Reimbursements	Υ	Υ	Υ	Υ	Υ	Υ
R907	Other Receipts	Benefit Plan Contributions	Υ	Υ	Υ	Υ	Υ	Υ
R908	Other Receipts	Donations, Gifts, and Bequests	Υ	Υ	Υ	Υ	Υ	Υ
R909	Other Receipts	Payroll Fund and Clearing Account Receipts	Υ	Υ	Υ	Υ	Υ	Υ
R910	Other Receipts	Transfers In - Transferred from Another Fund	Υ	Υ	Υ	Υ	Υ	Υ
R911	Other Receipts	Interfund Loans - Borrowed from Another Fund	Υ	Υ	Υ	Υ	Υ	Υ
R912	Other Receipts	Interfund Loans - Repayment from Another Fund	Υ	Υ	Υ	Υ	Υ	Υ
R913	Other Receipts	Other Receipts	Υ	Υ	Υ	Υ	Υ	Υ
R914	Other Receipts	Grants and Distributions from Non-Governmental Entities	Υ	Υ	Υ	Υ	Υ	Υ

^{**}Changes made from the previous version are highlighted in yellow**